

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

EXAMINATION REPORT
OF

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBERS 239, 271, AND 539
INDIANAPOLIS, INDIANA

January 1, 2004 to December 31, 2004



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OFFICIALS

Office

Official

Term

Chairman, Bureau of Motor
Vehicles Commission

Gerald Coleman
Mary DePrez
Joel Silverman

01-06-02 to 02-29-04
03-01-04 to 01-09-05
01-10-05 to 01-11-09

Branch Manager

F. Kay McKinney
Janet Davidson
Tracey Callahan

01-01-04 to 03-23-05
03-24-05 to 04-30-05
05-01-05 to 12-31-05



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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE STATE BUREAU OF MOTOR VEHICLES COMMISSION

We have examined the Schedule of Collections and Distributions of the State Bureau of Motor Vehicles Commission License Branch Numbers 239, 271, and 539 (Branches) for the period of January 1, 2004 to December 31, 2004. The Branch's management is responsible for the schedule. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the Schedule of Collections and Distributions and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedule referred to above presents fairly, in all material respects, the cash transactions of the Branches for the year ended December 31, 2004, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

November 30, 2005

STATE BUREAU OF MOTOR VEHICLES COMMISSION
 LICENSE BRANCH NUMBERS 239, 271, AND 539
 INDIANAPOLIS, INDIANA
 SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS
 January 1, 2004 to December 31, 2004

	Branch Number 239	Branch Number 271	Branch Number 539	Totals (Memorandum Only)
Collections:				
Registrations	\$ 3,715,615	\$ 251,477	\$ -	\$ 3,967,092
Titles	1,056,566	-	-	1,056,566
Drivers licenses	244,324	-	261,907	506,231
Watercraft	50,829	-	-	50,829
Miscellaneous	<u>1,415</u>	<u>-</u>	<u>-</u>	<u>1,415</u>
Totals	<u>\$ 5,068,749</u>	<u>\$ 251,477</u>	<u>\$ 261,907</u>	<u>\$ 5,582,133</u>
Distributions:				
State fees	\$ 1,803,155	\$ 46,162	\$ 115,617	\$ 1,964,934
County tax	2,661,575	183,859	-	2,845,434
Commission fees	<u>604,019</u>	<u>21,456</u>	<u>146,290</u>	<u>771,765</u>
Totals	<u>\$ 5,068,749</u>	<u>\$ 251,477</u>	<u>\$ 261,907</u>	<u>\$ 5,582,133</u>

The accompanying notes are an integral part of the schedule.

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBERS 239, 271, AND 539
INDIANAPOLIS, INDIANA
NOTES TO SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS

Note 1. Introduction

The Motor Vehicles Commission was created to manage the motor vehicle license branches. The Bureau of Motor Vehicles is a separate state agency which provides support services to the Commission controlled license branches. The license branches collect fees which fund the Motor Vehicles Commission. The license branches collect and forward county taxes (excise tax, wheel tax, and surtax) and state fees. The Commission has one contractual branch that is administered by an individual contractor according to Bureau policies. The Commission has developed a mobile license branch to serve the need of CDL license issuance and other special needs as they arise.

Note 2. Collections and Distributions

Each branch collects fees and taxes when vehicle and watercraft registrations, titles, and drivers licenses are sold. Fees are uniform throughout the state.

The total daily collections are deposited to a single bank account. From this account the collections are distributed to separate bank accounts which are not controlled by the license branch and belong to the state, county and Bureau of Motor Vehicles Commission.

Note 3. Banking System

The Bureau of Motor Vehicles Commission has entered into an agreement with Bank One for a cash concentration system. The system utilizes a series of individual noninterest bearing accounts (clearing accounts) from which all fees and taxes are transferred.

Note 4. Combined Branch Report

This report contains financial and statistical information for Indianapolis License Branch Numbers 239, 271, and 539. License Branch Number 239 is a full service license branch. License Branch Number 271 is a self-service terminal (SST). License Branch Number 539 is a regional site for the reinstatement of drivers licenses. These branches are combined in one report because the Manager of Branch Number 239 is responsible for maintaining each of these branches.

Note 5. State Reinstatement of Drivers License

In 2004, \$4,220,163 in state fees were collected by Indianapolis License Branch Number 539, a regional site for the reinstatement of suspended drivers licenses. SRED collections are deposited daily in the branch clearing account. SRED fees are remitted to the state through bank transfers as described in Notes 1 and 2. These SRED amounts have not been reported in the Schedule of Collections and Distributions.

STATE BUREAU OF MOTOR VEHICLES COMMISSION
 LICENSE BRANCH NUMBERS 239, 271, AND 539
 INDIANAPOLIS, INDIANA
 STATISTICAL INFORMATION
 January 1, 2004 to December 31, 2004

<u>Transactions Processed</u>	<u>Branch Number 239</u>	<u>Branch Number 271</u>	<u>Branch Number 539</u>	<u>(Memorandum Only)</u>
Vehicle registrations:				
Passenger	26,487	1,946	-	28,433
Motorcycle	663	46	-	709
RV (housecar)	116	3	-	119
Light truck	6,199	407	-	6,606
Other truck	216	1	-	217
Farm truck	3	-	-	3
Tractor	4	-	-	4
Trailer	862	37	-	899
Semitrailer	42	1	-	43
School and church bus	23	-	-	23
Other bus	3	-	-	3
Other	1	-	-	1
Total vehicle registrations	<u>34,619</u>	<u>2,441</u>	<u>-</u>	<u>37,060</u>
Drivers licenses and permits:				
Drivers licenses/learners permits	7,701	-	7,636	15,337
CDL licenses/CDL permits	579	-	233	812
Placards	984	-	1	985
Other	11,513	-	12,988	24,501
Total drivers licenses and permits	<u>20,777</u>	<u>-</u>	<u>20,858</u>	<u>41,635</u>
Titles:				
Vehicles	19,815	-	-	19,815
Watercraft	175	-	-	175
Total titles	<u>19,990</u>	<u>-</u>	<u>-</u>	<u>19,990</u>
Total watercraft registrations	<u>423</u>	<u>-</u>	<u>-</u>	<u>423</u>

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBERS 239, 271, AND 539
INDIANAPOLIS, INDIANA
EXAMINATION RESULT AND COMMENT

AFFIDAVIT OF ELIGIBILITY FOR MUNICIPALLY OWNED LICENSE PLATES

Affidavits of eligibility for municipally owned license plates (State Form 45616) were not on file with the branch.

An affidavit of eligibility for municipally owned license plates (State Form 45616) must be completed or on file for each municipal unit issued a municipal license plate. (Bureau of Motor Vehicles Registration Manual)

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBERS 239, 271, AND 539
INDIANAPOLIS, INDIANA
EXIT CONFERENCE

The contents of this report were discussed on November 30, 2005, with Tracey Callahan, Branch Manager.